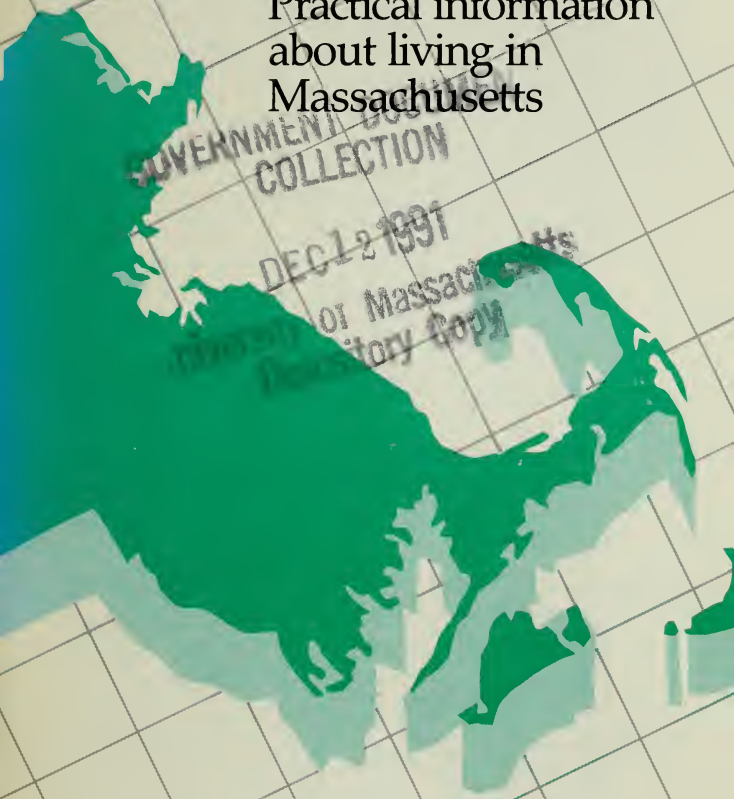
MASS 351.2: W44/989

Welcome to Massachusetts

Practical information about living in Massachusetts



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Michael J. Connolly
Massachusetts
Secretary of State

913/47

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Correction

Tax Structure - pgs. 4 & 5

Ch.121, Acts of 1990, signed by the Governor on July 18 has increased the followed taxes:

Personal Income Tax on Earned Income

5.95 percent - taxable year 1990
6.25 percent - taxable year 1991
5.95 percent - subsequent taxable years commencing 1/1/92

Unemployment compensation, alimony, Massachusetts bank interest, rental income, pension and annuity income or IRA/Keogh distribution will be taxed at the new rates

Personal Income Tax on Unearned Income

12 percent tax rate effective for taxable year 1990 and subsequent years.

Sales and Use Tax

This tax has been broadened to include additional goods. A tax on telecommunications, utilities and energy (including non-residential electricity, gas, steam, and heating fuel) became effective 9/1/90. The statute establishing a sales tax on many services, eff. 3/6/91, was repealed on 3/8/91.

Gasoline Tax

An additional tax of six cents per gallon effective 7/28/90 and an additional tax of four cents per gallon effective 1/1/91.

Concord Bridge, Concord.

Massachusetts,

located in the heart of New England, is the region's most populous state. Lively urban areas, picturesque seaside communities, and tiny rural towns offer a unique ambiance which each year attracts many new residents. This pamphlet is designed to provide people contemplating a move to Massachusetts and those who have recently come here with specific information on the practical aspects of residency.

Residency

There is no formal procedure for establishing a legal residence in Massachusetts. Voter registration, automobile registration, a driver's license, the appearance of a person's name on a city or town street list, and rent, utility, mortgage or telephone bills normally provide tangible proof of residence. However, individual public or private agencies or institutions may have their own requirements for proof of residence.

Historic Deerfield.

Voter Registration

If you are a United States citizen, a Massachusetts resident, and you will be 18 years old on or before election day, you may register to vote in Massachusetts at your city or town hall as soon as you have established an address in the state. Registration in Massachusetts is permanent. You must register again only if you move or change your name.

Automobiles

Registration Massachusetts residents are required to register their cars. You may register your automobile at any local office of the Registry of Motor Vehicles. You will need to present proof of ownership, either the title for your car or, if you come from a state which does not require titles, a bill of sale or a past registration. Before you can register your car, you will also need insurance certification issued by a licensed Massachusetts insurance company indicating that your car is insured in accordance with Massachusetts laws. Registration costs $40 for two years.

Inspection Within seven days after registering your car in Massachusetts, you must have it inspected at any gas station or automobile repair shop which has been certified by the Registry of Motor Vehicles as an official inspection station.

An inspection maintenance program requires both a yearly safety and emissions level inspection of motor vehicles. Motor vehicles that are more than 15 years old, that have a maximum speed of 25 m.p.h. or less, that have a diesel engine, that have a registered weight of 8,500 pounds or more, are motorcycles, or are new vehicles being registered for the first time are exempt from the emissions part of the inspection.

The fee for a combined safety and emissions inspection or a safety only inspection is $15.

Seat Belts Under the combined safety and emissions inspection regulations, safety belts are required for motor vehicles where such safety belts were installed as original equipment. Children five years of age and under are required to be protected with either an approved child passenger restraint or a properly fastened seatbelt. Children older than five years of age but not older than twelve must wear properly fastened safety belts while passengers in a motor vehicle.

Sales Tax If you move into Massachusetts within six months of purchasing a new or used car, you

must pay either the full sales tax on the car or the difference between the Massachusetts sales tax and that of the state where the car was purchased. More specifically:

a. If Massachusetts has a reciprocity with the state and you have proof that the sales tax was paid in that state, you have only to pay the difference between the tax rates of the two states.
b. If Massachusetts does not have reciprocity with the state where the car was purchased, then you must pay the full Massachusetts sales tax.

No sales tax has to be paid if the car was purchased out of state more than six months prior to your move.

Driver's Licence (Class 3) To obtain a Massachusetts driver's licence, you are not required to take a driving test if you have a valid license from any state in the United Sates or province of Canada. You are, however, required to take a written examination. At a branch office of the Registry of Motor Vehicles, you may fill out an application form and make an appointment to take the written exam. If you pass the exam and an eye test, a photo license will be issued. The total cost is $70 and it is valid for four years.

For more information, contact:

Registry of Motor Vehicles
100 Nashua Street
Boston, MA 02114
(617) 727-3800

Tax Structure

The following taxes will most directly affect you:

Personal Income Tax A 5 percent tax on earned income from such sources as wages and salaries, Massachusetts savings deposit interest, profit or loss from a business or profession, taxable pensions and annuities, rents and royalty income, and winnings and prizes. In addition a temporary tax of three-quarters of one percent on earned income (not including unemployment

compensation, alimony, Massachusetts bank interest, rental income, pension and annuity income or IRA/Keogh distribution) for a period of 18 months ending Dec. 31, 1990. A 10 percent tax rate on unearned income such as dividends, interest (other than Massachusetts savings deposit interest), and capital gains.

A declaration of estimated tax must be filed by those who expect to receive more than $500 of income subject to Massachusetts taxation which is not subject to Massachusetts withholding.

Stonemason at construction site, Columbia Point, Dorchester.

Sales and Use Tax A 5 percent tax on the retail sale of all items unless exempted by statute. A 5 percent tax on tangible personal property which is used or stored in Massachusetts and upon which a sales tax has not been paid. Exemptions include food, clothing up to a value of $175, fuel for heating, newspapers, and prescription drugs.

Sales Tax on Meals A 5 percent tax on restaurant and take-out meals.

Gasoline Tax A tax of 10 percent on the wholesale price per gallon with a floor of 11 cents per gallon.

Cigarette Tax A tax of 26 cents on a package of twenty. In addition, a sales tax of 5 percent on the total cost of the package of cigarettes.

Alcoholic Beverages Tax A tax on alcoholic beverages based on alcoholic content.

Automobile Excise Tax An annual tax levied by the state but collected at the local level, at the rate of $25 per thousand dollars of the car's value.

The value is based on the manufacturer's list price (without options) in the year of manufacture and the tax is figured according to the percentage of the list price. The percentages are as follows:

Year preceding the designated year of manufacture	50%
Year of designated manufacture	90%
Second year	60%
Third year	40%
Fourth year	25%
Fifth and subsequent years	10%

Estate Tax The tax is levied on the value of the Massachusetts gross estate less tax exemption and deductions. Deductions include funeral expenses, claims against the estate, administration expenses, and the marital and charitable deductions. For a Massachusetts net estate of $200,000 or less there is an exemption equal to the Massachusetts net estate. If the Massachusetts net estate exceeds $200,000 there is no exemption. However, a credit equal to the Massachusetts tax liability or $1500, whichever is less, is allowed. The computation of the Massachusetts estate tax is based on the Massachusetts taxable estate, using the estate tax table minus the credit or 20 percent of the amount by which the Massachusetts net estate exceeds $200,000, whichever is less. See box right.

This law applies to estates of those who died after January 1, 1986. For further information on this new law and for information on the statutes applicable to the estates of those who died before January 1, 1986, contact:

Estate Tax Bureau
Department of Revenue
80 Boylston Street, 5th floor
Boston, Massachusetts 02116
(617) 727-4448

For more information on taxes, contact:

Department of Revenue
100 Cambridge Street
Boston, Massachusetts 02204
(617) 727-4545
Toll free: 1-800-392-6089

If the Massachusetts taxable estate is:		*The Massachusetts estate tax shall be:*
Over	*But not over*	
0	50,000	5% of the taxable estate
50,000	100,000	$ 2,500 + 7% of the excess over $ 50,000
100,000	200,000	$ 6,000 + 9% of the excess over $ 100,000
200,000	400,000	$ 15,000 + 10% of the excess over $ 200,000
400,000	600,000	$ 35,000 + 11% of the excess over $ 400,000
600,000	800,000	$ 57,000 + 12% of the excess over $ 600,000
800,000	1,000,000	$ 81,000 + 13% of the excess over $ 800,000
1,000,000	2,000,000	$ 107,000 + 14% of the excess over $ 1,000,000
2,000,000	4,000,000	$ 247,000 + 15% of the excess over $ 2,000,000
4,000,000	–	$ 547,000 + 16% of the excess over $ 4,000,000

Licenses & Permits

Marriage The legal age to marry in Massachusetts is 18. All people who marry in the state must have a marriage license issued in Massachusetts by any city or town clerk.

Fishing/Hunting State licenses are required for all persons, age 15 or over, to hunt or fish in any inland waters. Licenses are issued by a city or town clerk or the Division of Fisheries and Wildlife.

Wasque Point, Chappaquidick Island, Cape Cod.

For more information, contact:

Division of Fisheries and Wildlife
Department of Fisheries, Wildlife and
Environmental Law Enforcement
100 Cambridge Street
Boston, Massachusetts 02202
(617) 727-3151

Boats/Recreational Vehicles All boats with engines and other recreational vehicles such as snowmobiles and trailbikes must be registered with the Division of Law Enforcement. This can be done either at one of the regional offices or in the Boston office.

For more information, contact:

Division of Law Enforcement
Department of Fisheries, Wildlife and
Environmental Law Enforcement
100 Nashua Street
Boston, Massachusetts 02114
(617) 727-3900

Drinking Age The legal drinking age in Massachusetts is 21 (effective 6/1/85). Proper identification is a Massachusetts driver's license or a liquor purchase identification card issued by the Registry of Motor Vehicles.

Gun Laws Gun and firearm permits are issued by local police departments. There are three basic types of permits: a firearm identification card (F.I.D.), a license to carry and a license to purchase. An F.I.D. card is required to own, possess or carry (with some restrictions) a rifle, shotgun or ammunition including mace and to own or possess a pistol (handgun) which must

be kept in the person's residence or place of business. A license to carry is required to transport or carry a handgun and may also be used to possess and carry a rifle or a shotgun. Permits to purchase are issued to F.I.D. holders to buy a handgun which, once purchased, is delivered by the local gun dealer to the home or place of business where the permit holder keeps it with the F.I.D. card. A permit to purchase conveys no right to transport or carry.

Non-residents traveling in Massachusetts with handguns are generally required to obtain a license to carry. However, non-residents traveling in the Commonwealth transporting an unloaded rifle or shotgun in a carrying case do not need a permit. Students cannot have any kind of gun in the buildings or on the grounds of any secondary school, college or university without the written permission of the board or officer in charge of the secondary school, college or university. People should not carry any guns loaded or unloaded away from their home or place of business unless they have the proper authorization or license. It is important to know that in Massachusetts there is a law which requires a one year mandatory jail sentence for illegally carrying a handgun, rifle or shotgun. For more information, contact your local police department or:

Department of Public Safety
1010 Commonwealth Avenue
Boston, Massachusetts 02215
(617) 566-4500

Professions & Trades

Boards of Registration Licenses are required for certain professions and trades in Massachusetts. State licenses are issued by the following Boards of Registration:

Allied Health Professions (Athletic Trainers, Occupational Therapists, Physical Therapists), Allied Mental Health and Human Service Professionals (Marriage and Family Therapists, Rehabil-

itation Counselors, Mental Health Counselors), Architects, Barbers, Chiropractors, Cosmetologists, Dental Examiners, Dispensing Opticians, Drinking Water Supply Facility Operators, Electricians, Electrologists, Embalming and Funeral Directors, Engineers and Land Surveyors, Health Officers, Landscape Architects, Medicine, Nursing, Nursing Home Administrators, Optometry, Pharmacy, Plumbers and Gasfitters, Podiatry, Psychology, Public Accountancy, Radio and Television Technicians, Real Estate Brokers and Salesmen, Respiratory Care Therapists, Sanitarians, Social Workers, Speech-Language Pathology and Audiology, and Veterinary Medicine.

For more information contact:
Boards of Registration
Division of Registration
100 Cambridge Street
Boston, Massachusetts 02202
(617) 727-3084

Teachers Teachers and other professional education personnel must be certified by the Department of Education.

For more information, contact:
Teacher Certification and Placement Bureau
Department of Education
1385 Hancock Street
Quincy, Massachusetts 02169
(617) 770-7517

Lawyers If you have been practicing in another state for five years or more and have a Massachusetts lawyer to vouch for you, you can be sworn in by the Supreme Judicial Court. If you have been practicing for less than five years, you will have to take the bar examination administered by the Board of Bar Examiners.

For more information, contact:
Board of Bar Examiners
77 Franklin Street
Boston, Massachusetts 02110
(617) 482-4467

Supreme Judicial Court
New Court House
Pemberton Square
Boston, Massachusetts 02108
(617) 725-8010

Other Occupations In addition to these occupations, many other occupations are licensed by the state or at the local level. Check with Citizen Information Service for further information.

South Station, Boston.

Transportation

Highways Massachusetts has 31,300 miles of highways including the Massachusetts Turnpike (Interstate 90) which stretches the length of the state connecting Massachusetts with upper New York state and roads that lead to Connecticut. Interstate 95, which circles Boston, runs the width of the state from Rhode Island to New Hampshire. Interstate 93 connects Massachusetts with New Hampshire, and Interstate 91 connects western Massachusetts with Vermont and Connecticut.

For an official Massachusetts Transportation Map (limited supply) issued by the Department of Public Works, write:

Department of Public Works
10 Park Plaza
Boston, Massachusetts 02116
(617) 973-7500

For a map of the Massachusetts Turnpike, contact:

Massachusetts Turnpike Authority
10 Park Plaza
Boston, Massachusetts 02116
(617)973-7300

Airports Logan International Airport is the largest passenger and air cargo terminal in New England. It is located within the boundaries of Boston.

For more information, contact:

Logan International Airport
Massachusetts Port Authority
East Boston, Massachusetts 02128
(617) 567-5400

or the individual airline.

For a listing of the 53 local airports, contact:

Massachusetts Aeronautics Commission
10 Park Plaza
Boston, Massachusetts 02116
(617) 973-7350

Trains Boston is part of Amtrak's eastern corridor. Direct service is available to New York, Philadelphia, and Washington, D.C.

For information on nationwide Amtrak service, contact:

Toll free: 1-800-872-7245

Buses Massachusetts is serviced by bus companies which operate in large communities out of Greyhound/Trailways Bus Terminals and by local companies in smaller communities. Check your telephone book for your local office or terminal.

Public Transportation The Massachusetts Bay Transportation Authority operates bus, trolley, trackless trolley, and rapid transit in 79 communities in the Greater Boston area.

For an MBTA map and information, contact:

MBTA
10 Park Plaza
Boston, Massachusetts 02116
(617) 722-3200 or (617) 722-5000

In addition, Amtrak under the aegis of the MBTA operates two commuter rail lines

connecting Boston with various outlying suburbs.

For information, contact Amtrak:
Boston area: (617) 227-5070

Toll free: 1-800-392-6099

Throughout the rest of the state there are fourteen regional transportation authorities which provide public transportation for specific regions.

For more information contact:

Executive Office of Transportation
and Construction
10 Park Plaza
Boston, MA 02116
(617) 973-7000

Widener Library, Harvard Yard, Cambridge.

Education

Public Schools Primary and secondary schools are under the control of cities and towns. The state mandates school attendance for children between ages of 6 and 16 and requires school systems to operate kindergartens, but does not require children to attend them. According to state regulations a child must be enrolled in school (kindergarten or first grade) in the calendar year in which the child turns six.

Private Schools Information on private schools can be obtained from the following associations:

New England Association of Schools and Colleges
Sanborn House, 15 High Street
Winchester, Massachusetts 01890
(617) 729-6762

The National Association of Independent Schools
18 Tremont Street
Boston, Massachusetts 02108
(617) 723-6900.

Higher Education There are 121 institutions of higher learning, public and private, located in Massachusetts. The state institutions include fifteen two-year community colleges, seven four-year state colleges, and three state universities. In addition, the state college system contains two schools with specialized curricula: Massachusetts Maritime Academy and the Massachusetts College of Art. The state universities are spread across Massachusetts. The University of Massachusetts has a main campus in Amherst, a Boston campus, and a medical school in Worcester. Southeastern Massachusetts University is located in North Dartmouth, and the University of Lowell in Lowell. To be eligible for the resident tuition rate, the applicant must be able to indicate residency (physical presence) and *twelve* months domicile in Massachusetts with intent to stay prior to the date of entry into the state college or university (six months for community colleges).

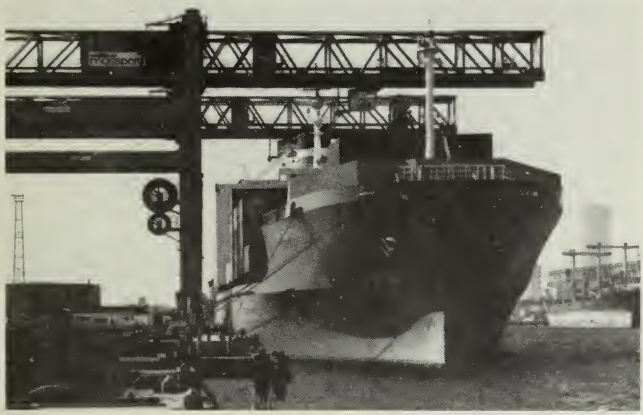
Housing & Job Opportunities

Massachusetts' 351 communities offer housing in a variety of geographical settings. Cost and availability vary according to location. Employment opportunities are found in a wide range of manufacturing and commercial enterprises in such diverse fields as computer science, technological research, textile, and tourist industries. One of the best places to get information on the jobs and housing available in Massachusetts is the classified section of a local newspaper. For the greater Boston area, the most complete

classifieds are available in the Sunday editions of *The Boston Globe* or *The Boston Herald-American.*

The Boston Globe
135 Morrissey Boulevard
Boston, Massachusetts 02125
(617) 929-2000

The Boston Herald-American
One Herald Square
Boston, Massachusetts 02106
(617) 426-3000



Massport container port, South Boston.

The Massachusetts Department of Employment and Training assists applicants in obtaining permanent jobs. It maintains job matching centers throughout the state for general employment placement. DET also runs statewide centers for job matching in specialized areas. You must apply in person.

For more information, contact:

Department of Employment and Training
Charles F. Hurley Building
Government Center
Boston, Masssachusetts 02114
(617) 727-6560

Helpful Hints

Doctors To locate a doctor in your area, contact:

Massachusetts Medical Society
1440 Main Street
Waltham, Massachusetts 02254
(617) 893-4610
Toll-free: 1-800-322-2303

You can also call local hospitals and ask for a list of physicians.

To locate a specialist, call any teaching hospital (in Boston, Massachusetts General Hospital, Beth Israel Hospital, Brigham and Women's Hospital, and Tufts-New England Medical Center) and ask for the appropriate department. They will have references.

Dentists To locate a dentist in your area, contact:

Massachusetts Dental Society
83 Speen Street
Natick, Massachusetts 01760
(508) 651-7511

Toll free: 1-800-342-8747

Day Care The Office for Children will provide lists of licensed day care facilities if you call or write:

Office for Children
10 West Street
Boston, Massachusetts 02111
(617) 727-8900

Return of Bottles Glass, plastic, metal, aluminum and bi-metal containers holding beer and other malt beverages, carbonated soft drinks, and artificially carbonated mineral water are subject to mandatory deposit requirements. Wine, dairy products, natural fruit juices, and alcoholic beverages other than beer and malt are exempt.

The minimum refund value is five cents, and may be larger. Empty containers may be returned to redemption centers or retail outlets which sell or have sold within the past 60 days the same brand, type and size of container.

For more information, contact:

Division of Solid Waste
Department of Environmental Protection
One Winter Street, 4th floor
Boston, Massachusetts 02108
(617) 292-5980

General Information

Official Name:
Commonwealth of Massachusetts

State Capitol:
Boston

Population:
5,855,000 (1987 est., U.S. Census Bureau)

Population Rank:
13th of 50 states

Area:
8,093 square miles (land and water)

Population Density:
747 persons per square mile (land area)

Communities:
312 towns
39 cities

State Government:
Six constitutional officers elected for four years: Governor, Lieutenant Governor, Secretary of State, Attorney General, Treasurer and Receiver General, Auditor

Legislature:
Official Name: Great and General Court
Two branches with members elected for two years
House of Representatives: 160 members
Senate: 40 members

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For further information contact:

Michael J. Connolly
Massachusetts
Secretary of State

Citizen Information Service
Room 1611
One Ashburton Place
Boston, MA 02108

(617) 727-7030
(Metropolitan Boston)
1-800-392-6090
(toll free outside the Boston Area).

"I hope that new residents and those considering a move to the Bay State find this publication a good source of useful information."

Michael J. Connolly
Secretary of State